



Colorado
Legislative
Council
Staff

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MEMORANDUM

August 31, 2010

TO: Interested Persons

FROM: Ron Kirk, Economist, 303-866-4785

SUBJECT: How Colorado Compares In State and Local Taxes

This memorandum provides an update on how Colorado's state and local taxes compare with other states. These rankings provide a national perspective for evaluating the relative tax burden of Colorado's citizens and businesses and for comparing the differences in overall tax structures.

Summary

Colorado's combined state and local taxes of \$95.53 per \$1,000 of personal income were the **seventh lowest** in the nation in FY 2007-08. Colorado's tax structure has had a long tradition of having a decentralized local government tax system that has resulted in state taxes that rank among the lowest in the country, while local government taxes rank among the highest. As an example, when looking at state taxes, Colorado had the **second lowest** state tax collections (\$40.89 per \$1,000 of personal income) in FY 2008-09 in the country. In comparison, Colorado has the **eighth highest** local government taxes in the nation at \$48.71 per \$1,000 of income in FY 2007-08. These rankings have remained fairly stable over the last decade.

Despite the stability in state-by-state tax rankings over the years, in FY 2008-09, national and Colorado tax collections dropped off as the national recession began in December of 2007. From the peak of collections in FY 1999-00, using the measure of \$1,000 of personal income, U.S. tax collections dropped 15.7 percent from FY 1999-00 to FY 2008-09 — largely the result of two recessions. During this same time period for Colorado, tax collections dropped 25.8 percent.

Tax comparisons with other states in the western and rocky mountain regions provide information on our tax competitiveness. Of the 12 states in the western region of

Summary (continued)

the United States, Colorado ranks seventh for individual income tax burden and ninth for corporate income tax burden relative to personal income. Colorado's overall combined state and local tax ranking is the second-lowest of these 12 states.

Measures Used for Ranking Taxes

The rankings for taxes in this memorandum are **based on tax collections per \$1,000 of personal income**. However, for comparison purposes, some of the state and local tax rankings are also shown using a per capita measure. Rankings based upon the measure of tax collections per \$1,000 of personal income are used because it provides a better measure of the ability of taxpayers to pay taxes than per capita tax collections.

For example, if in city A taxes were twice as much as in city B, but everyone earned twice as much in city A, the per \$1,000 tax measure would be equal in both cities. The per capita measure would show taxes as being twice as high in city A. For most of Colorado's state and local taxes, the per capital measure results in a higher tax ranking or burden when compared to other states.

State rankings are for FY 2008-09, while the local and combined tax rankings are for FY 2007-08, as this is the most recent year for which local tax data are available. This research concludes with a set of tables that provides a state-by-state comparison for tax rankings in the United States using both tax collections per \$1,000 of personal income and per capita measures as follows:

- Appendix A — Combined State and Local Tax Rankings (FY 2007-08);
- Appendix B — State Tax Rankings (FY 2008-09); and
- Appendix C — Local Government Tax Rankings (FY 2007-08).

Combined State and Local Government Tax Burden

Colorado's combined state and local taxes were the **seventh lowest** in the nation — \$95.53 per \$1,000 of income, which was 14.7 percent below the national average of \$111.99 in FY 2007-08. Combined state and local property taxes were 32nd highest at \$29.82 per \$1,000 of personal income. Despite the fact that Alaska and Wyoming do not have an income tax, taxpayers in those states have the highest tax burdens in the country, due to the relatively high severance, property, and sales taxes in these states. Largely, the lion's portion of taxes in Alaska are paid by the oil industry in terms of a producers or severance tax. In contrast, South Dakota has the lowest tax burden.

Table 1 shows how combined state and local government taxes in Colorado compare to other states. Table 2 displays the same comparisons using the per capita measure. Table 3 provides a

comparison for combined state and local property taxes and Table 4 provides a comparison for combined state and local sales taxes. Note the considerable change in tax rankings for combined taxes when using each measure. For combined state and local government taxes, Colorado is ranked seventh lowest using the per \$1,000 measure and 25th lowest when using the per capita measure. For combined property taxes, Colorado is ranked 32nd highest using the per \$1,000 measure and 21st highest using the per capita measure. Appendix A provides a state-by-state comparison for combined state and local tax rankings using both measures.

Table 1
How Combined State and Local Government Taxes In Colorado Compare
(per \$1,000 income, FY 2007-08)

State	Rank	Tax
Alaska	1	\$347.31
U.S. Average (for all states)	n/a	\$111.99
Colorado	44	\$95.53
South Dakota	50	\$86.10

Table 2
How Combined State and Local Government Taxes In Colorado Compare
(per capita taxes, FY 2007-08)

State	Rank	Tax
Alaska	1	\$14,268.09
U.S. Average (for all states)	n/a	\$4,411.47
Colorado	25	\$4,055.18
South Carolina	50	\$2,975.14

Table 3
How Combined Property Taxes In Colorado Compare

State	Rank	Tax
per \$1,000 income, FY 2007-08		
Colorado	32	\$29.82
U.S. Average (for all states)	n/a	\$34.49
per capita taxes, FY 2007-08		
Colorado	21	\$1,266.00
U.S. Average (for all states)	n/a	\$1,358.46

Table 4
How Combined Sales Taxes In Colorado Compare

State	Rank	Tax
per \$1,000 income, FY 2007-08		
Colorado	24	\$25.59
U.S. Average (for all states)	n/a	\$25.63
per capita taxes, FY 2007-08		
Colorado	16	\$1,086.18
U.S. Average (for all states)	n/a	\$1,009.47

State Tax Burden

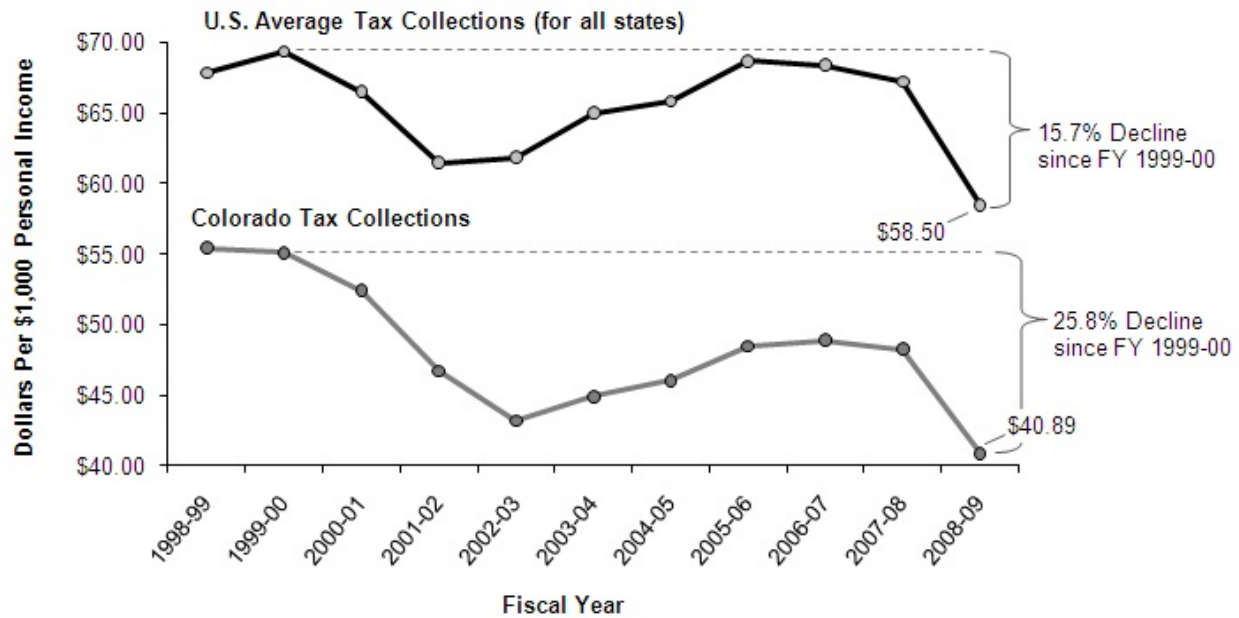
Colorado has had a long tradition of having a decentralized local government tax system that has resulted in state taxes that rank among the lowest in the country, while local government taxes rank among the highest. For state government tax rankings, the following data reflects rankings for FY 2008-09, the latest available data from the U.S. Census Bureau released in April 2010.

Colorado has a low state tax burden. Colorado had the second lowest state tax collections (\$40.89) per \$1,000 of personal income in FY 2008-09 in the country. The state tax burden was nearly the same (the state ranked 47th) ten years ago in FY 1997-98, although collections were higher at \$54.68 per \$1,000 of income.

Figure 1 shows the ten-year trend for Colorado and U.S. tax collections for all states. As the state's economy grew in the early 1990s and capital gains income increased more than sevenfold, tax collections or tax burden rose gradually until it reached a peak in FY 1998-99. The tax reductions passed by the General Assembly in 1999 and 2000, the recession, and declining capital gains greatly reduced this trend over the next four years until it reversed after FY 2002-03. In the subsequent years until FY 2006-07, the increase in tax collections were due to economic growth and higher capital gains.

In FY 2008-09, national and Colorado tax collections dropped off as the second recession of the decade took hold. From the peak of collections in FY 1999-00, U.S. tax collections for all states dropped 15.7 percent from FY 1999-00 to FY 2008-09 relative to personal income. During this same time period for Colorado, tax collections dropped 25.8 percent. The decline in tax collections was largely the effect of the business cycle that first saw a boom in tax collections in FY 1999-00 from the information technology and housing sectors. The boom was followed by two recessions in the decade, the second of which began in January 2008. The second recession exacerbated the revenue decline in FY 2008-09 because it was a more severe and long-lasting than the prior recession.

Figure 1
History of State and U.S. Tax Collections Per \$1,000 of Personal Income



Data Source: U.S. Census Bureau.

Ten-year change in state tax collection sources. Table 5 shows the changing tax burden for selected state taxes over a ten-year period from FY 1998-99 through 2008-09. The lower tax collections over this time-span do not necessarily identify a long-term trend, but the effect of the business cycle's boom in FY 1999-00 through two recessions of the decade.

Table 5
Ten-Year Change In Colorado Tax Collections (tax burden)
Per \$1,000 of Personal Income
(FY 1998-99 to FY 2008-09)

Tax (all states total)	FY 1998-99	FY 2008-09	Change
Total Individual Income Taxes (for all states)	\$23.40	\$20.12	-14.0 %
Colorado State Tax Collections			
Individual Income	\$23.69	\$20.74	-12.5 %
Sales and Use	\$14.73	\$10.89	-24.2 %
Corporate Income	\$2.54	\$1.55	-39.0 %
Gas	\$4.35	\$2.90	-33.3 %
Liquor	\$0.22	\$0.17	-22.7 %
Tobacco	\$0.57	\$1.02	78.9 %

Colorado rankings relative to the nation. Table 6 shows how selected state taxes in Colorado compare to the national average. For state sales and use taxes, Colorado ranked 44th, or seventh-lowest. Colorado ranked 28th highest for individual income taxes, which is slightly above the average.

Table 6
How Selected State Taxes In Colorado Compare
(per \$1,000 income, FY 2008-09)

State Taxes	Colorado		Nation		
	Rank	Tax	High	Low	Average
Total Taxes	49	\$40.89	\$163.89	\$37.03	\$58.50
Sales and Use	44	\$10.89	\$48.35	\$0.00	\$19.68
Individual	28	\$20.74	\$39.51	\$0.00	\$20.12
Corporate	42	\$1.55	\$20.91	\$0.00	\$3.29
Motor Fuel	32	\$2.90	\$6.70	\$0.33	\$2.89
Liquor	43	\$0.17	\$1.31	\$0.06	\$0.44
Tobacco	35	\$1.02	\$3.55	\$0.21	\$1.37
Severance	12	\$1.34	\$126.71	\$0.00	\$1.10

Local Tax Burden

While state taxes rank as some of the lowest in the United States, Colorado's decentralized local government tax structure has resulted in local government taxes that rank among the highest.

Colorado has a high local government tax burden. Colorado's local tax burden in FY 2007-08, ranked **eighth highest** in the nation at \$48.71 per \$1,000 of personal income. The local tax burden was nearly the same at \$48.09 per \$1,000 of income (tenth highest) in FY 1996-97.

Local and state share of total tax collections. For FY 2007-08, local taxes accounted for 51.0 percent of combined state and local taxes in Colorado, the fourth highest ratio in the country. The U.S. national average ratio for all states was 41.2 percent — New Hampshire had the highest ratio at 54.6 percent while Vermont's ratio was the lowest as local taxes accounted for only 13.3 percent of combined state and local taxes. Table 7 shows the relationship between local and state taxes in Colorado and selected states.

Table 7
Relationship Between Local and State Taxes (FY 2007-08)

State(s)	Local Taxes as Percent of Total Taxes	Rankings	State Taxes as Percent of Total Taxes	Rankings
All States	41.2%	N/A	58.8%	N/A
Colorado	50.5%	4	49.5%	47
New Hampshire	54.6%	1	45.4%	50
Vermont	13.3%	50	86.7%	1

Major revenue sources for local governments. Property and sales taxes are the major sources of tax revenue for local governments in Colorado. While local governments in every state collected property taxes, local governments in 15 states did not collect sales taxes. The high level of fiscal decentralization in Colorado particularly manifests itself in high local sales taxes. This tax burden was the second highest in the country, while local property tax was the 27th highest. Table 8 displays the state's rankings and comparisons for these taxes.

Table 8
How Selected Local Government Taxes In Colorado Compare
(per \$1,000 income, FY 2007-08)

Local Government Taxes	Colorado		National		
	Rank	Tax	High	Low	Average
Total Taxes	8	\$48.71	\$78.82	\$16.72	\$46.19
Sales	2	\$14.43	\$23.59	\$0.00	\$5.34
Property	27	\$29.82	\$52.20	\$8.71	\$33.42

Western State Comparison

Tax comparisons with other states in the western and rocky mountain regions provide information on Colorado's tax competitiveness. Table 9 compares Colorado's state income tax burden relative to personal income in 11 western states. Note that three states in the comparison, Nevada, Washington, and Wyoming, are three of seven states in the nation that do not levy an individual income tax. In addition, these three states are three of four states nationally that do not have a corporate income tax. Of the regional states in the table, Colorado ranks seventh-lowest for individual income tax burden and ninth-lowest for corporate income tax burden.

The table also compares the combined state and local tax burden for property, sales, and total taxes with other states in the western region. Colorado's overall combined state and local tax ranking is the second-lowest of these states. Oregon has a slightly more favorable tax burden than Colorado. The rankings do not attempt to take into account the degree to which a state can take

advantage of taxes on a particular industry. For example, gaming taxes in Nevada and severance taxes in Wyoming are largely paid by nonresidents, but are accounted in this analysis as taxes against citizens in each of these states.

Table 9
Regional Comparison of Tax Burden Per \$1,000 of Personal Income —
State Income and Combined State and Local Taxes

State	State Income (FY 2008-09)		Combined State & Local Taxes (FY 2007-08)			
	Individual	Corporate	Property	Sales	Total	Rank
Wyoming	\$0.00	\$0.00	\$51.52	\$49.73	\$151.03	2
New	\$14.06	\$3.07	\$17.79	\$43.78	\$122.61	9
California	\$27.65	\$5.94	\$33.56	\$26.13	\$118.31	11
Kansas	\$25.11	\$3.41	\$35.51	\$29.46	\$114.38	17
Utah	\$26.54	\$2.81	\$26.18	\$30.84	\$110.63	21
Montana	\$24.68	\$4.90	\$36.18	\$0.00	\$106.17	29
Washingt	\$0.00	\$0.00	\$28.82	\$50.67	\$105.49	30
Arizona	\$8.79	\$2.65	\$30.67	\$41.66	\$105.16	32
Nevada	\$0.00	\$0.00	\$30.60	\$32.09	\$100.74	38
Idaho	\$23.33	\$2.82	\$23.98	\$27.37	\$100.34	39
Colorado	\$20.74	\$1.55	\$29.82	\$25.59	\$95.53	44
Oregon	\$39.51	\$1.88	\$31.91	\$0.00	\$93.94	45

Appendix A

Table 1
Combined State and Local Taxes, Combined Property Taxes,
and Combined Sales Taxes Per \$1,000 of Personal Income (FY 2007-08)

	Combined State and Local Taxes		Combined State and Local Property Taxes		Combined State and Local Sales Taxes	
	Taxes	Rankings	Taxes	Rankings	Taxes	Rankings
All States	\$111.99	N/A	\$34.49	N/A	\$25.63	N/A
Alabama	\$92.29	47	\$15.16	50	\$27.27	20
Alaska	\$347.31	1	\$38.12	14	\$7.66	46
Arizona	\$105.16	32	\$30.67	28	\$41.66	7
Arkansas	\$105.00	34	\$16.32	49	\$41.48	8
California	\$118.31	11	\$33.66	20	\$26.13	23
Colorado	\$95.53	44	\$29.82	32	\$25.59	24
Connecticut	\$119.11	10	\$42.90	7	\$18.27	40
Delaware	\$107.49	25	\$17.52	47	\$0.00	47
Florida	\$102.81	36	\$42.41	9	\$32.03	12
Georgia	\$101.92	37	\$30.97	27	\$29.61	15
Hawaii	\$128.93	5	\$23.98	40	\$50.13	2
Idaho	\$100.34	39	\$23.98	41	\$27.37	19
Illinois	\$108.47	23	\$39.94	12	\$17.46	41
Indiana	\$107.33	26	\$32.43	22	\$26.83	21
Iowa	\$108.36	24	\$34.92	19	\$22.83	31
Kansas	\$114.38	17	\$35.51	18	\$29.46	16
Kentucky	\$107.09	27	\$21.03	44	\$21.75	34
Louisiana	\$116.07	14	\$18.35	45	\$45.96	4
Maine	\$128.58	6	\$46.75	6	\$22.98	29
Maryland	\$104.59	35	\$25.01	38	\$14.18	44
Massachusetts	\$105.37	31	\$36.15	17	\$12.70	45
Michigan	\$109.58	22	\$41.12	11	\$23.94	27
Minnesota	\$114.23	18	\$30.65	29	\$21.57	35
Mississippi	\$106.74	28	\$26.64	35	\$36.33	9
Missouri	\$95.75	43	\$26.40	36	\$24.36	26
Montana	\$106.17	29	\$36.18	16	\$0.00	47
Nebraska	\$111.93	19	\$37.05	15	\$27.96	18
Nevada	\$100.74	38	\$30.60	30	\$32.09	11
New Hampshire	\$88.30	49	\$54.39	1	\$0.00	47
New Jersey	\$123.67	8	\$52.21	2	\$20.50	36
New Mexico	\$122.61	9	\$17.79	46	\$43.78	5
New York	\$149.49	3	\$42.23	10	\$24.90	25
North Carolina	\$105.08	33	\$24.90	39	\$22.87	30
North Dakota	\$135.60	4	\$31.61	26	\$26.58	22
Ohio	\$115.14	15	\$33.49	21	\$23.50	28
Oklahoma	\$99.40	40	\$17.05	48	\$29.15	17
Oregon	\$93.94	45	\$31.91	24	\$0.00	47
Pennsylvania	\$111.54	20	\$32.03	23	\$18.95	39
Rhode Island	\$115.07	16	\$48.72	5	\$19.99	38
South Carolina	\$93.19	46	\$30.44	31	\$22.47	32
South Dakota	\$86.10	50	\$29.58	33	\$34.56	10
Tennessee	\$90.11	48	\$22.15	43	\$41.71	6
Texas	\$98.37	41	\$38.19	13	\$30.83	14
Utah	\$110.63	21	\$26.18	37	\$30.84	13
Vermont	\$125.38	7	\$50.27	4	\$14.71	42
Virginia	\$98.17	42	\$31.72	25	\$14.22	43
Washington	\$105.49	30	\$28.82	34	\$50.67	1
West Virginia	\$117.83	12	\$22.69	42	\$20.34	37
Wisconsin	\$117.63	13	\$42.61	8	\$22.04	33
Wyoming	\$151.03	2	\$51.52	3	\$49.73	3
	Taxes		Property Taxes		Sales Taxes	
High	\$347.31	Alaska	\$54.39	New Hampshire	\$50.67	Washington
Low	\$86.10	South Dakota	\$15.16	Alabama	\$0.00	4 States

State tax and population data are from the U.S. Census Bureau.

State personal income data are from the Bureau of Economic Analysis.

Calculations of state averages and rankings are calculated by Colorado Legislative Council Staff.

Appendix A (continued)

Table 2
Combined Per Capita State and Local Taxes, Combined Per Capita Property Taxes,
and Combined Per Capita Sales Taxes (FY 2007-08)

	Combined State and Local Taxes		Combined State and Local Property Taxes		Combined State and Local Sales Taxes	
	Taxes	Rankings	Taxes	Rankings	Taxes	Rankings
All States	\$4,411.47	N/A	\$1,358.46	N/A	\$1,009.47	N/A
Alabama	\$3,027.39	49	\$497.16	50	\$894.42	28
Alaska	\$14,268.09	1	\$1,565.87	13	\$314.59	46
Arizona	\$3,613.88	35	\$1,053.81	34	\$1,431.72	5
Arkansas	\$3,309.32	44	\$514.42	49	\$1,307.40	9
California	\$5,134.83	8	\$1,456.38	14	\$1,134.25	14
Colorado	\$4,055.18	25	\$1,266.00	21	\$1,086.18	16
Connecticut	\$6,625.90	4	\$2,386.30	3	\$1,016.37	21
Delaware	\$4,292.33	19	\$699.58	43	\$0.00	47
Florida	\$4,013.12	27	\$1,655.58	10	\$1,250.29	11
Georgia	\$3,527.73	38	\$1,071.95	33	\$1,024.88	20
Hawaii	\$5,276.17	6	\$981.54	35	\$2,051.64	3
Idaho	\$3,294.81	45	\$787.43	40	\$898.75	27
Illinois	\$4,525.56	14	\$1,666.34	9	\$728.46	38
Indiana	\$3,617.08	34	\$1,092.79	31	\$904.31	25
Iowa	\$3,874.54	29	\$1,248.64	23	\$816.20	32
Kansas	\$4,279.21	20	\$1,328.49	19	\$1,102.30	15
Kentucky	\$3,326.07	43	\$653.05	45	\$675.67	40
Louisiana	\$4,101.92	24	\$648.49	46	\$1,624.21	4
Maine	\$4,503.71	15	\$1,637.59	11	\$805.09	34
Maryland	\$4,907.68	10	\$1,173.39	28	\$665.38	41
Massachusetts	\$5,230.94	7	\$1,794.81	8	\$630.55	42
Michigan	\$3,745.94	31	\$1,405.53	16	\$818.40	31
Minnesota	\$4,762.65	11	\$1,278.07	20	\$899.31	26
Mississippi	\$3,153.21	46	\$787.02	41	\$1,073.13	17
Missouri	\$3,362.63	41	\$927.29	37	\$855.43	29
Montana	\$3,602.10	36	\$1,227.54	25	\$0.00	47
Nebraska	\$4,242.04	21	\$1,404.18	17	\$1,059.67	18
Nevada	\$4,123.35	23	\$1,252.33	22	\$1,313.62	8
New Hampshire	\$3,767.28	30	\$2,320.69	4	\$0.00	47
New Jersey	\$6,228.65	5	\$2,629.41	1	\$1,032.36	19
New Mexico	\$3,934.89	28	\$570.97	48	\$1,404.94	7
New York	\$7,119.89	2	\$2,011.49	5	\$1,185.86	12
North Carolina	\$3,663.69	32	\$868.32	38	\$797.21	36
North Dakota	\$4,973.36	9	\$1,159.54	29	\$974.87	24
Ohio	\$4,050.08	26	\$1,178.10	27	\$826.66	30
Oklahoma	\$3,409.17	40	\$584.85	47	\$999.91	22
Oregon	\$3,357.00	42	\$1,140.45	30	\$0.00	47
Pennsylvania	\$4,320.98	18	\$1,240.69	24	\$733.91	37
Rhode Island	\$4,619.66	13	\$1,956.06	6	\$802.71	35
South Carolina	\$2,975.14	50	\$971.78	36	\$717.51	39
South Dakota	\$3,136.50	47	\$1,077.37	32	\$1,258.80	10
Tennessee	\$3,077.93	48	\$756.48	42	\$1,424.62	6
Texas	\$3,623.78	33	\$1,407.01	15	\$1,135.86	13
Utah	\$3,518.08	39	\$832.66	39	\$980.87	23
Vermont	\$4,731.33	12	\$1,897.08	7	\$555.08	45
Virginia	\$4,236.75	22	\$1,369.09	18	\$613.53	43
Washington	\$4,422.22	16	\$1,207.91	26	\$2,124.19	2
West Virginia	\$3,549.07	37	\$683.31	44	\$612.76	44
Wisconsin	\$4,350.98	17	\$1,576.26	12	\$815.44	33
Wyoming	\$7,057.10	3	\$2,407.15	2	\$2,323.77	1
	Taxes		Property Taxes		Sales Taxes	
High	\$14,268.09	Alaska	\$2,629.41	New Jersey	\$2,323.77	Wyoming
Low	\$2,975.14	South Carolina	\$497.16	Alabama	\$0.00	4 States

State tax and population data are from the U.S. Census Bureau.

State personal income data are from the Bureau of Economic Analysis.

Calculations of state averages and rankings are calculated by Colorado Legislative Council Staff.

Appendix B

Table 1
State Tax Rankings Per \$1,000 Of Personal Income (FY 2008-09)

State	Total Taxes Amount	Rank	Sales and Use Amount	Rank	Individual Income Amount	Rank	Corporate Income Amount	Rank
All States	\$58.50		\$19.68		\$20.12		\$3.29	
Alabama	\$52.77	38	\$14.53	38	\$16.91	35	\$3.14	21
Alaska	\$163.89	1	\$0.00	46	\$0.00	44	\$20.91	1
Arizona	\$50.41	40	\$27.69	10	\$8.79	41	\$2.65	31
Arkansas	\$80.73	7	\$30.35	5	\$24.20	18	\$3.74	15
California	\$62.97	20	\$19.93	28	\$27.65	9	\$5.94	4
Colorado	\$40.89	49	\$10.89	44	\$20.74	28	\$1.55	42
Connecticut	\$65.61	19	\$16.13	35	\$32.37	3	\$2.25	36
Delaware	\$79.32	8	\$0.00	46	\$25.74	13	\$5.90	5
Florida	\$44.40	46	\$29.90	6	\$0.00	44	\$2.55	33
Georgia	\$47.57	44	\$17.15	32	\$23.08	23	\$2.06	37
Hawaii	\$66.99	5	\$48.35	1	\$24.71	15	\$1.45	44
Idaho	\$62.94	21	\$26.73	11	\$23.33	22	\$2.82	27
Illinois	\$53.57	37	\$14.52	39	\$16.81	36	\$5.04	9
Indiana	\$67.52	17	\$26.01	12	\$19.55	30	\$3.80	13
Iowa	\$62.19	25	\$16.39	33	\$24.07	19	\$2.35	35
Kansas	\$61.54	27	\$20.82	23	\$25.11	14	\$3.41	20
Kentucky	\$71.24	14	\$21.00	21	\$24.21	17	\$2.85	25
Louisiana	\$62.33	23	\$21.53	19	\$18.30	33	\$3.81	12
Maine	\$72.70	12	\$22.33	16	\$28.56	8	\$2.98	23
Maryland	\$55.50	35	\$13.76	41	\$23.77	21	\$2.75	30
Massachusetts	\$58.50	31	\$12.30	42	\$31.82	4	\$5.37	7
Michigan	\$67.38	18	\$22.26	17	\$17.23	34	\$1.86	39
Minnesota	\$76.38	9	\$20.26	25	\$30.93	5	\$3.47	19
Mississippi	\$72.93	11	\$35.10	3	\$16.63	37	\$3.63	16
Missouri	\$47.77	43	\$14.91	37	\$22.03	27	\$1.29	45
Montana	\$71.83	13	\$0.00	46	\$24.68	16	\$4.90	10
Nebraska	\$57.30	34	\$21.97	18	\$22.95	24	\$2.84	26
Nevada	\$51.96	39	\$28.74	9	\$0.00	44	\$0.00	47
New Hampshire	\$37.03	50	\$0.00	46	\$1.71	42	\$8.60	2
New Jersey	\$60.97	28	\$19.99	27	\$23.91	20	\$5.38	6
New Mexico	\$73.14	10	\$29.39	7	\$14.06	40	\$3.07	22
New York	\$68.44	15	\$11.89	43	\$38.77	2	\$4.66	11
North Carolina	\$62.88	22	\$16.17	34	\$29.33	6	\$2.77	29
North Dakota	\$94.39	4	\$20.73	24	\$14.47	39	\$5.07	8
Ohio	\$57.89	33	\$21.20	20	\$20.12	29	\$1.26	46
Oklahoma	\$62.26	24	\$15.99	36	\$19.41	31	\$2.62	32
Oregon	\$53.93	36	\$0.00	46	\$39.51	1	\$1.88	38
Pennsylvania	\$60.18	29	\$17.76	31	\$19.11	32	\$3.48	18
Rhode Island	\$59.50	30	\$19.48	29	\$22.11	26	\$2.50	34
South Carolina	\$48.83	41	\$20.85	22	\$16.07	38	\$1.50	43
South Dakota	\$42.90	48	\$23.56	14	\$0.00	44	\$1.57	41
Tennessee	\$48.04	42	\$31.43	4	\$1.02	43	\$3.76	14
Texas	\$44.39	47	\$23.58	13	\$0.00	44	\$0.00	47
Utah	\$62.04	26	\$22.47	15	\$26.54	11	\$2.81	28
Vermont	\$104.25	3	\$14.10	40	\$22.17	25	\$3.61	17
Virginia	\$47.15	45	\$10.64	45	\$25.96	12	\$1.84	40
Washington	\$58.46	32	\$40.42	2	\$0.00	44	\$0.00	47
West Virginia	\$83.41	6	\$19.33	30	\$27.13	10	\$7.32	3
Wisconsin	\$68.17	16	\$20.08	26	\$29.28	7	\$2.96	24
Wyoming	\$106.74	2	\$28.75	8	\$0.00	44	\$0.00	47
	Total Taxes		Sales and Use		Individual Income		Corporate Income	
High	\$163.89	Alaska	\$48.35	Hawaii	\$39.51	Oregon	\$20.91	Alaska
Low	\$37.03	New Hampshire	\$0.00	Five States	\$0.00	Seven States	\$0.00	Four States

State tax and population data are from the U.S. Census Bureau.

State personal income data are from the Bureau of Economic Analysis.

Calculations of state averages and rankings are calculated by Colorado Legislative Council Staff.

Appendix B (continued)

Table 2
State Tax Rankings Per \$1,000 Of Personal Income (FY 2008-09)

State	Motor Fuel		Liquor		Tobacco		Franchise	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
All States	\$2.89		\$0.44		\$1.37		\$0.76	
Alabama	\$3.47	25	\$1.07	2	\$0.90	41	\$0.65	10
Alaska	\$0.33	50	\$1.31	1	\$2.42	9	\$0.03	48
Arizona	\$3.65	21	\$0.28	31	\$1.68	23	\$0.10	27
Arkansas	\$5.00	4	\$0.49	18	\$1.85	18	\$0.25	21
California	\$1.98	45	\$0.20	41	\$0.62	46	\$0.04	45
Colorado	\$2.90	32	\$0.17	43	\$1.02	35	\$0.06	40
Connecticut	\$2.49	43	\$0.24	35	\$1.61	25	\$0.09	35
Delaware	\$3.24	29	\$0.44	23	\$3.55	1	\$17.49	1
Florida	\$3.10	31	\$0.82	10	\$0.62	47	\$0.31	19
Georgia	\$2.55	42	\$0.49	19	\$0.68	45	\$0.18	23
Hawaii	\$1.69	47	\$0.87	6	\$1.63	24	\$0.03	47
Idaho	\$4.33	10	\$0.16	45	\$1.05	33	\$0.05	42
Illinois	\$2.69	39	\$0.29	30	\$1.07	32	\$0.43	14
Indiana	\$3.62	22	\$0.20	42	\$2.31	10	\$0.02	49
Iowa	\$3.87	17	\$0.13	47	\$2.12	13	\$0.35	18
Kansas	\$3.89	16	\$1.03	4	\$1.04	34	\$0.50	13
Kentucky	\$4.62	7	\$0.81	11	\$1.57	26	\$0.55	11
Louisiana	\$3.74	20	\$0.35	27	\$0.91	40	\$1.57	5
Maine	\$4.60	9	\$0.36	26	\$3.01	3	\$0.17	24
Maryland	\$2.70	38	\$0.11	49	\$1.49	28	\$0.27	20
Massachusetts	\$1.96	46	\$0.22	38	\$1.76	20	\$0.07	39
Michigan	\$2.80	36	\$0.41	24	\$2.98	5	\$0.06	41
Minnesota	\$3.34	26	\$0.33	29	\$1.88	17	\$0.03	46
Mississippi	\$4.76	5	\$0.48	20	\$0.94	39	\$1.45	6
Missouri	\$3.27	28	\$0.15	46	\$0.50	48	\$0.41	16
Montana	\$5.70	2	\$0.84	9	\$2.68	7	\$0.09	32
Nebraska	\$4.19	12	\$0.39	25	\$1.01	37	\$0.10	29
Nevada	\$2.78	37	\$0.35	28	\$1.12	31	\$0.67	9
New Hampshire	\$2.30	44	\$0.22	40	\$3.40	2	\$0.08	37
New Jersey	\$1.21	48	\$0.23	36	\$1.72	21	\$0.70	8
New Mexico	\$2.85	34	\$0.59	14	\$0.73	43	\$0.05	43
New York	\$0.53	49	\$0.22	39	\$1.41	29	\$0.07	38
North Carolina	\$4.65	6	\$0.81	12	\$0.75	42	\$1.37	7
North Dakota	\$5.62	3	\$0.28	32	\$0.94	38	\$0.00	50
Ohio	\$4.17	13	\$0.23	37	\$2.24	11	\$0.09	33
Oklahoma	\$3.21	30	\$0.69	13	\$1.97	16	\$0.40	17
Oregon	\$2.89	33	\$0.12	48	\$1.80	19	\$0.10	30
Pennsylvania	\$4.05	14	\$0.59	15	\$1.98	15	\$1.63	4
Rhode Island	\$2.83	35	\$0.25	34	\$3.00	4	\$0.10	31
South Carolina	\$3.52	23	\$1.03	3	\$0.21	50	\$0.53	12
South Dakota	\$3.78	18	\$0.46	22	\$2.20	12	\$0.10	28
Tennessee	\$3.75	19	\$0.53	16	\$1.39	30	\$2.97	3
Texas	\$3.30	27	\$0.87	7	\$1.69	22	\$4.85	2
Utah	\$4.01	15	\$0.47	21	\$0.68	44	\$0.04	44
Vermont	\$3.50	24	\$0.86	8	\$2.65	8	\$0.20	22
Virginia	\$2.59	40	\$0.52	17	\$0.49	49	\$0.16	25
Washington	\$4.21	11	\$0.98	5	\$1.54	27	\$0.09	34
West Virginia	\$6.70	1	\$0.17	44	\$2.00	14	\$0.12	26
Wisconsin	\$4.62	8	\$0.25	33	\$2.79	6	\$0.09	36
Wyoming	\$2.59	41	\$0.06	50	\$1.02	36	\$0.42	15
	Motor Fuel		Liquor		Tobacco		Franchise	
High	\$6.70	West Virginia	\$1.31	Alaska	\$3.55	Delaware	\$17.49	Delaware
Low	\$0.33	Alaska	\$0.06	Wyoming	\$0.21	South Carolina	\$0.00	North Dakota

State tax and population data are from the U.S. Census Bureau.

State personal income data are from the Bureau of Economic Analysis.

Calculations of state averages and rankings are calculated by Colorado Legislative Council Staff.

Appendix B (continued)

Table 3
State Tax Rankings Per \$1,000 of Personal Income (FY 2008-09)

State	Pari-mutuels		Estate		Severance	
	Amount	Rank	Amount	Rank	Amount	Rank
All States			\$0.38		\$1.10	
Alabama	\$0.02	18	\$0.00	41	\$0.73	16
Alaska	\$0.02	20	\$0.00	41	\$126.71	1
Arizona	\$0.00	37	\$0.00	41	\$0.09	25
Arkansas	\$0.00	36	\$0.00	41	\$0.36	17
California	\$0.06	3	\$0.00	39	\$0.02	29
Colorado	\$0.02	16	\$0.00	40	\$1.34	12
Connecticut	\$0.00	33	\$1.17	4	\$0.00	35
Delaware	\$0.04	5	\$0.00	41	\$0.00	35
Florida	\$0.00	29	\$0.01	26	\$0.11	21
Georgia	\$0.03	8	\$0.00	38	\$0.00	35
Hawaii	\$0.00	37	\$0.01	29	\$0.00	35
Idaho	\$0.00	37	\$0.01	28	\$0.10	23
Illinois	\$0.03	13	\$0.55	14	\$0.00	35
Indiana	\$0.01	21	\$0.84	6	\$0.00	33
Iowa	\$0.02	17	\$0.65	10	\$0.00	35
Kansas	\$0.03	9	\$0.21	20	\$1.31	13
Kentucky	\$0.00	35	\$0.30	19	\$2.60	9
Louisiana	\$0.03	10	\$0.03	23	\$5.67	8
Maine	\$0.04	6	\$0.66	9	\$0.00	35
Maryland	\$0.06	2	\$0.75	8	\$0.00	35
Massachusetts	\$0.01	28	\$0.78	7	\$0.00	35
Michigan	\$0.01	27	\$0.00	35	\$0.17	20
Minnesota	\$0.02	15	\$0.58	13	\$0.20	19
Mississippi	\$0.00	31	\$0.00	41	\$1.27	14
Missouri	\$0.00	37	\$0.00	41	\$0.00	34
Montana	\$0.00	37	\$0.01	27	\$10.43	5
Nebraska	\$0.00	34	\$0.01	25	\$0.07	26
Nevada	\$0.00	32	\$0.00	41	\$1.36	11
New Hampshire	\$0.00	37	\$0.00	33	\$0.00	35
New Jersey	\$0.03	7	\$1.43	2	\$0.00	35
New Mexico	\$0.00	37	\$0.00	41	\$14.05	4
New York	\$0.01	25	\$1.23	3	\$0.00	35
North Carolina	\$0.03	11	\$0.36	17	\$0.01	32
North Dakota	\$0.00	37	\$0.00	41	\$32.35	3
Ohio	\$0.01	22	\$0.16	21	\$0.03	27
Oklahoma	\$0.02	14	\$0.30	18	\$8.14	6
Oregon	\$0.00	37	\$0.63	11	\$0.09	24
Pennsylvania	\$0.02	19	\$1.50	1	\$0.00	35
Rhode Island	\$0.03	12	\$0.63	12	\$0.00	35
South Carolina	\$0.06	4	\$0.00	34	\$0.00	35
South Dakota	\$0.00	37	\$0.00	36	\$0.25	18
Tennessee	\$0.01	26	\$0.42	16	\$0.01	30
Texas	\$0.00	37	\$0.00	32	\$2.54	10
Utah	\$0.01	24	\$0.00	31	\$1.17	15
Vermont	\$0.00	37	\$0.97	5	\$0.00	35
Virginia	\$0.00	37	\$0.02	24	\$0.01	31
Washington	\$0.00	37	\$0.49	15	\$0.11	22
West Virginia	\$0.01	23	\$0.00	37	\$6.56	7
Wisconsin	\$0.07	1	\$0.10	22	\$0.02	28
Wyoming	\$0.00	30	\$0.00	30	\$46.25	2
	Pari-mutuels		Estate		Severance	
High	\$0.07	Wisconsin	\$1.50	Pennsylvania	\$126.71	Alaska
Low	\$0.00	13 States	\$0.00	9 States	\$0.00	16 States

State tax and population data are from the U.S. Census Bureau.

State personal income data are from the Bureau of Economic Analysis.

Calculations of state averages and rankings are calculated by Colorado Legislative Council.

Appendix B (continued)

Table 4
Per Capita State Tax Rankings (FY 2008-09)

State	Total Taxes		Sales and Use		Individual Income		Corporate Income	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
All States	\$2,349.64		\$790.56		\$807.96		\$132.29	
Alabama	\$1,775.84	40	\$489.00	43	\$569.27	37	\$105.61	26
Alaska	\$7,198.32	1	\$0.00	46	\$0.00	44	\$918.62	1
Arizona	\$1,730.91	44	\$950.81	11	\$301.80	41	\$91.11	33
Arkansas	\$2,604.01	16	\$979.14	10	\$780.73	26	\$120.73	21
California	\$2,761.25	12	\$874.04	17	\$1,212.56	7	\$260.68	5
Colorado	\$1,759.36	41	\$468.62	45	\$892.25	19	\$66.77	40
Connecticut	\$3,690.51	5	\$907.50	13	\$1,820.45	2	\$126.77	20
Delaware	\$3,202.46	9	\$0.00	46	\$1,039.35	12	\$238.16	6
Florida	\$1,734.53	43	\$1,167.95	5	\$0.00	44	\$99.70	29
Georgia	\$1,657.89	48	\$597.73	37	\$804.43	24	\$71.64	38
Hawaii	\$3,660.37	6	\$2,034.67	1	\$1,039.78	11	\$61.05	42
Idaho	\$2,076.50	37	\$882.04	16	\$769.62	28	\$93.12	32
Illinois	\$2,278.94	27	\$617.88	34	\$715.02	31	\$214.31	9
Indiana	\$2,332.40	26	\$898.33	14	\$675.26	33	\$131.33	18
Iowa	\$2,332.77	25	\$614.85	35	\$902.87	17	\$88.30	36
Kansas	\$2,393.18	22	\$809.60	22	\$976.47	15	\$132.58	16
Kentucky	\$2,275.12	28	\$670.68	31	\$773.19	27	\$90.87	34
Louisiana	\$2,249.72	29	\$777.13	25	\$660.59	34	\$137.60	15
Maine	\$2,643.88	14	\$812.05	21	\$1,038.66	13	\$108.42	25
Maryland	\$2,673.23	13	\$662.51	32	\$1,144.84	8	\$132.36	17
Massachusetts	\$2,977.40	11	\$626.27	33	\$1,619.76	3	\$273.48	4
Michigan	\$2,355.11	24	\$778.16	24	\$602.35	35	\$64.91	41
Minnesota	\$3,280.96	8	\$870.05	18	\$1,328.37	5	\$148.94	12
Mississippi	\$2,215.75	33	\$1,066.38	7	\$505.27	39	\$110.30	24
Missouri	\$1,736.85	42	\$541.99	42	\$801.09	25	\$46.78	45
Montana	\$2,486.89	19	\$0.00	46	\$854.51	22	\$169.68	11
Nebraska	\$2,245.26	30	\$860.93	19	\$899.07	18	\$111.36	23
Nevada	\$2,127.16	34	\$1,176.49	4	\$0.00	44	\$0.00	47
New Hampshire	\$1,608.11	49	\$0.00	46	\$74.28	42	\$373.28	2
New Jersey	\$3,138.09	10	\$1,029.10	8	\$1,230.91	6	\$276.74	3
New Mexico	\$2,442.01	21	\$981.38	9	\$469.33	40	\$102.47	28
New York	\$3,340.38	7	\$580.18	38	\$1,892.36	1	\$227.44	8
North Carolina	\$2,216.48	32	\$569.90	40	\$1,033.87	14	\$97.48	30
North Dakota	\$3,763.53	4	\$826.41	20	\$577.10	36	\$201.96	10
Ohio	\$2,077.75	36	\$760.95	26	\$722.01	30	\$45.23	46
Oklahoma	\$2,239.47	31	\$575.25	39	\$698.29	32	\$94.06	31
Oregon	\$1,961.28	39	\$0.00	46	\$1,436.63	4	\$68.41	39
Pennsylvania	\$2,392.99	23	\$706.12	29	\$759.98	29	\$138.51	14
Rhode Island	\$2,454.84	20	\$803.86	23	\$912.09	16	\$102.99	27
South Carolina	\$1,586.85	50	\$677.64	30	\$522.14	38	\$48.74	44
South Dakota	\$1,657.90	47	\$910.39	12	\$0.00	44	\$60.62	43
Tennessee	\$1,673.36	46	\$1,094.94	6	\$35.52	43	\$130.80	19
Texas	\$1,678.18	45	\$891.57	15	\$0.00	44	\$0.00	47
Utah	\$1,988.33	38	\$720.16	28	\$850.51	23	\$90.15	35
Vermont	\$4,034.57	3	\$545.76	41	\$858.08	21	\$139.70	13
Virginia	\$2,078.03	35	\$469.09	44	\$1,144.03	9	\$81.26	37
Washington	\$2,499.03	18	\$1,727.76	2	\$0.00	44	\$0.00	47
West Virginia	\$2,638.71	15	\$611.51	36	\$858.13	20	\$231.71	7
Wisconsin	\$2,574.93	17	\$758.42	27	\$1,105.75	10	\$111.86	22
Wyoming	\$5,185.19	2	\$1,396.62	3	\$0.00	44	\$0.00	47
	Total Taxes		Sales and Use		Individual Income		Corporate Income	
High	\$7,198.32	Alaska	\$2,034.67	Hawaii	\$1,892.36	New York	\$918.62	Alaska
Low	\$1,586.85	South Carolina	\$ -	Five States	\$ -	Seven States	\$ -	Four States

State tax and population data are from the U.S. Census Bureau.

State personal income data are from the Bureau of Economic Analysis.

Calculations of state averages and rankings are calculated by Colorado Legislative Council Staff.

Appendix B (continued)

Table 5
Per Capita State Tax Rankings (FY 2008-09)

State	Motor Fuel		Liquor		Tobacco		Franchise	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
All States	\$116.27		\$17.58		\$54.85		\$30.57	
Alabama	\$116.83	33	\$35.88	5	\$30.18	40	\$22.03	10
Alaska	\$14.63	50	\$57.59	1	\$106.20	5	\$1.28	47
Arizona	\$125.21	27	\$9.66	37	\$57.53	28	\$3.57	34
Arkansas	\$161.18	10	\$15.91	21	\$59.64	27	\$7.96	21
California	\$86.94	46	\$8.86	40	\$27.35	42	\$1.68	42
Colorado	\$124.94	29	\$7.29	42	\$44.00	34	\$2.66	40
Connecticut	\$140.11	19	\$13.44	28	\$90.28	10	\$4.97	26
Delaware	\$130.77	22	\$17.71	18	\$143.24	2	\$706.29	1
Florida	\$121.03	31	\$32.05	9	\$24.27	45	\$11.95	20
Georgia	\$88.80	45	\$17.18	20	\$23.68	46	\$6.42	24
Hawaii	\$71.23	47	\$36.69	4	\$68.46	22	\$1.22	48
Idaho	\$142.83	18	\$5.32	45	\$34.64	38	\$1.49	44
Illinois	\$114.26	38	\$12.27	31	\$45.34	33	\$18.23	13
Indiana	\$125.03	28	\$6.81	43	\$79.92	16	\$0.53	49
Iowa	\$145.04	15	\$4.91	48	\$79.54	17	\$13.30	18
Kansas	\$151.16	11	\$39.89	3	\$40.37	35	\$19.58	12
Kentucky	\$147.54	13	\$26.03	12	\$50.05	29	\$17.68	14
Louisiana	\$134.96	21	\$12.78	30	\$32.70	39	\$56.81	5
Maine	\$167.29	6	\$13.21	29	\$109.44	4	\$6.04	25
Maryland	\$129.86	24	\$5.15	47	\$71.67	19	\$13.16	19
Massachusetts	\$99.95	42	\$11.09	34	\$89.76	11	\$3.60	32
Michigan	\$97.78	43	\$14.24	27	\$104.28	7	\$2.03	41
Minnesota	\$143.45	17	\$14.38	26	\$80.83	14	\$1.41	45
Mississippi	\$144.55	16	\$14.44	25	\$28.43	41	\$44.14	7
Missouri	\$118.75	32	\$5.37	44	\$18.11	49	\$14.89	16
Montana	\$197.50	3	\$29.02	10	\$92.74	9	\$3.23	39
Nebraska	\$164.35	7	\$15.11	22	\$39.53	36	\$4.02	28
Nevada	\$113.98	39	\$14.48	24	\$45.71	32	\$27.62	9
New Hampshire	\$99.95	41	\$9.42	39	\$147.54	1	\$3.32	36
New Jersey	\$62.40	48	\$12.05	32	\$88.43	12	\$36.17	8
New Mexico	\$95.10	44	\$19.76	16	\$24.30	44	\$1.51	43
New York	\$26.03	49	\$10.60	35	\$68.71	21	\$3.60	33
North Carolina	\$163.94	8	\$28.56	11	\$26.32	43	\$48.39	6
North Dakota	\$224.18	1	\$11.16	33	\$37.59	37	\$0.00	50
Ohio	\$149.79	12	\$8.14	41	\$80.22	15	\$3.27	37
Oklahoma	\$115.29	35	\$24.72	13	\$70.75	20	\$14.47	17
Oregon	\$105.10	40	\$4.19	49	\$65.61	24	\$3.57	35
Pennsylvania	\$161.21	9	\$23.42	14	\$78.76	18	\$64.72	4
Rhode Island	\$116.59	34	\$10.27	36	\$123.88	3	\$4.04	27
South Carolina	\$114.29	37	\$33.34	6	\$6.79	50	\$17.30	15
South Dakota	\$146.03	14	\$17.69	19	\$84.92	13	\$3.99	29
Tennessee	\$130.70	23	\$18.60	17	\$48.27	31	\$103.31	3
Texas	\$124.92	30	\$32.79	8	\$64.05	25	\$183.20	2
Utah	\$128.50	25	\$14.95	23	\$21.93	47	\$1.33	46
Vermont	\$135.33	20	\$33.30	7	\$102.72	8	\$7.87	22
Virginia	\$114.35	36	\$23.10	15	\$21.50	48	\$7.00	23
Washington	\$179.99	4	\$42.05	2	\$65.79	23	\$3.81	30
West Virginia	\$211.88	2	\$5.22	46	\$63.42	26	\$3.72	31
Wisconsin	\$174.45	5	\$9.60	38	\$105.48	6	\$3.26	38
Wyoming	\$125.96	26	\$3.14	50	\$49.62	30	\$20.39	11
	Motor Fuel		Liquor		Tobacco		Franchise	
High	\$224.18	North Dakota	\$57.59	Alaska	\$147.54	Hampshire	\$706.29	Delaware
Low	\$14.63	Alaska	\$3.14	Wyoming	\$6.79	South Carolina	\$0.00	North Dakota

State tax and population data are from the U.S. Census Bureau.

State personal income data are from the Bureau of Economic Analysis.

Calculations of state averages and rankings are calculated by Colorado Legislative Council Staff.

Appendix B (continued)

Table 6
Per Capita State Tax Rankings (FY 2008-09)

State	Pari-mutuels		Estate		Severance	
	Amount	Rank	Amount	Rank	Amount	Rank
All States	\$0.63		\$15.34		\$44.15	
Alabama	\$0.52	20	\$0.00	127	\$24.67	15
Alaska	\$0.00	37	\$0.00	41	\$0.00	33
Arizona	\$0.05	36	\$0.00	41	\$3.00	23
Arkansas	\$1.86	5	\$0.00	41	\$11.70	16
California	\$0.84	14	\$0.01	39	\$0.74	27
Colorado	\$0.13	31	\$0.00	40	\$57.75	10
Connecticut	\$2.16	3	\$65.80	2	\$0.00	33
Delaware	\$0.14	29	\$0.00	41	\$0.00	33
Florida	\$1.32	9	\$0.26	26	\$0.00	33
Georgia	\$0.00	37	\$0.01	38	\$0.00	33
Hawaii	\$0.00	37	\$0.21	28	\$0.00	33
Idaho	\$0.87	13	\$0.17	30	\$3.24	22
Illinois	\$0.53	19	\$23.39	13	\$0.00	33
Indiana	\$0.62	17	\$29.06	8	\$0.03	31
Iowa	\$1.26	10	\$24.24	11	\$0.00	33
Kansas	\$0.09	35	\$8.05	20	\$51.00	12
Kentucky	\$1.02	12	\$9.62	19	\$83.02	9
Louisiana	\$1.34	8	\$1.14	23	\$204.75	7
Maine	\$2.21	2	\$24.11	12	\$0.00	33
Maryland	\$0.28	28	\$36.34	7	\$0.00	33
Massachusetts	\$0.42	23	\$39.69	5	\$0.00	33
Michigan	\$0.72	16	\$0.03	35	\$5.93	19
Minnesota	\$0.13	30	\$24.82	10	\$8.76	18
Mississippi	\$0.00	37	\$0.00	41	\$38.69	13
Missouri	\$0.00	37	\$0.00	41	\$0.00	32
Montana	\$0.10	34	\$0.22	27	\$361.26	4
Nebraska	\$0.12	32	\$0.28	25	\$2.65	24
Nevada	\$0.00	37	\$0.00	41	\$55.60	11
New Hampshire	\$1.49	6	\$0.06	33	\$0.00	33
New Jersey	\$0.00	37	\$73.82	1	\$0.00	33
New Mexico	\$0.31	27	\$0.00	41	\$469.02	3
New York	\$1.44	7	\$59.86	3	\$0.00	33
North Carolina	\$0.00	37	\$12.61	17	\$0.19	30
North Dakota	\$0.47	21	\$0.00	41	\$1,289.97	2
Ohio	\$0.83	15	\$5.79	21	\$0.96	25
Oklahoma	\$0.00	37	\$10.86	18	\$292.86	5
Oregon	\$0.57	18	\$23.05	14	\$3.45	21
Pennsylvania	\$1.11	11	\$59.58	4	\$0.00	33
Rhode Island	\$2.36	1	\$25.88	9	\$0.00	33
South Carolina	\$0.00	37	\$0.03	34	\$0.00	33
South Dakota	\$0.34	26	\$0.02	36	\$9.53	17
Tennessee	\$0.00	37	\$14.66	16	\$0.39	28
Texas	\$0.38	24	\$0.08	32	\$96.22	8
Utah	\$0.00	37	\$0.12	31	\$37.44	14
Vermont	\$0.00	37	\$37.67	6	\$0.00	33
Virginia	\$0.00	37	\$0.77	24	\$0.26	29
Washington	\$0.44	22	\$21.10	15	\$4.52	20
West Virginia	\$2.16	4	\$0.02	37	\$207.55	6
Wisconsin	\$0.12	33	\$3.71	22	\$0.75	26
Wyoming	\$0.36	25	\$0.21	29	\$2,246.87	1
	Pari-mutuels		Estate		Severance	
High	\$2.36	Rhode Island	\$73.82	New Jersey	\$2,246.87	Wyoming
Low	\$0.00	13 States	\$0.00	4 States	\$0.00	16 States

State tax and population data are from the U.S. Census Bureau.

State personal income data are from the Bureau of Economic Analysis.

Calculations of state averages and rankings are calculated by Colorado Legislative Council Staff.

Appendix C

Table 1
Local Total, Sales, and Property Tax Rankings Per \$1,000 of Personal Income (FY 2007-08)

	Total Local		Local Sales		Local Property	
	Taxes	Rankings	Taxes	Rankings	Taxes	Rankings
All States	\$46.19	N/A	\$5.34	N/A	\$33.42	N/A
Alabama	\$32.67	39	\$12.23	7	\$13.18	49
Alaska	\$46.75	13	\$7.66	16	\$35.21	14
Arizona	\$42.47	26	\$12.24	5	\$26.54	32
Arkansas	\$20.93	49	\$10.14	9	\$8.71	50
California	\$43.66	21	\$5.80	20	\$32.11	20
Colorado	\$48.71	8	\$14.34	2	\$29.82	27
Connecticut	\$43.89	20	\$0.00	35	\$42.90	5
Delaware	\$22.63	48	\$0.00	35	\$17.52	44
Florida	\$52.56	4	\$1.87	28	\$42.41	6
Georgia	\$47.16	12	\$12.04	8	\$30.72	25
Hawaii	\$30.41	43	\$0.00	35	\$23.98	37
Idaho	\$26.16	47	\$0.00	34	\$23.98	38
Illinois	\$48.66	9	\$2.58	27	\$39.83	10
Indiana	\$36.65	35	\$0.00	35	\$32.39	19
Iowa	\$43.65	22	\$5.54	21	\$34.92	15
Kansas	\$45.43	15	\$7.65	17	\$34.75	16
Kentucky	\$31.02	41	\$0.00	35	\$17.22	45
Louisiana	\$44.92	18	\$23.59	1	\$18.05	43
Maine	\$46.53	14	\$0.00	35	\$45.94	4
Maryland	\$45.15	17	\$0.00	35	\$22.62	39
Massachusetts	\$37.47	31	\$0.00	35	\$36.14	13
Michigan	\$37.45	32	\$0.00	35	\$34.53	17
Minnesota	\$29.58	44	\$0.54	32	\$27.36	31
Mississippi	\$28.29	46	\$0.00	35	\$26.06	35
Missouri	\$42.92	24	\$8.80	14	\$26.26	33
Montana	\$30.49	42	\$0.00	35	\$29.40	29
Nebraska	\$48.89	7	\$5.09	22	\$37.02	12
Nevada	\$42.55	25	\$2.81	26	\$28.77	30
New Hampshire	\$48.25	10	\$0.00	35	\$47.50	3
New Jersey	\$53.28	2	\$0.00	35	\$52.20	1
New Mexico	\$33.25	37	\$12.92	3	\$16.88	47
New York	\$78.82	1	\$12.69	4	\$42.23	7
North Carolina	\$32.99	38	\$6.19	18	\$24.90	36
North Dakota	\$36.82	33	\$3.93	24	\$31.53	24
Ohio	\$50.67	5	\$4.09	23	\$33.49	18
Oklahoma	\$32.16	40	\$12.23	6	\$17.05	46
Oregon	\$39.38	28	\$0.00	35	\$31.75	22
Pennsylvania	\$45.32	16	\$0.65	31	\$31.91	21
Rhode Island	\$49.87	6	\$0.00	35	\$48.70	2
South Carolina	\$36.70	34	\$0.87	30	\$30.37	26
South Dakota	\$40.59	27	\$9.33	11	\$29.58	28
Tennessee	\$35.39	36	\$9.30	12	\$22.15	42
Texas	\$47.49	11	\$6.16	19	\$38.19	11
Utah	\$38.51	30	\$7.66	15	\$26.18	34
Vermont	\$16.72	50	\$0.23	33	\$15.68	48
Virginia	\$42.92	23	\$3.24	25	\$31.66	23
Washington	\$39.22	29	\$8.81	13	\$22.39	41
West Virginia	\$28.34	45	\$0.00	35	\$22.60	40
Wisconsin	\$44.81	19	\$1.45	29	\$42.01	8
Wyoming	\$52.70	3	\$9.61	10	\$40.12	9
	Total Local Taxes		Local Sales Taxes		Local Property Taxes	
High	\$78.82	New York	\$23.59	Louisiana	\$52.20	New Jersey
Low	\$16.72	Vermont	\$0.00	15 States	\$8.71	Arkansas

State tax and population data are from the U.S. Census Bureau.

State personal income data are from the Bureau of Economic Analysis.

Calculations of state averages and rankings are calculated by Colorado Legislative Council Staff.

Appendix C (continued)

Table 2
Per Capita Local Total, Sales, and Property Tax Rankings (FY 2007-08)

	Total Local Taxes		Local Sales Taxes		Local Property Taxes	
		Rankings		Rankings		Rankings
All States	\$1,819.63	N/A	\$210.32	N/A	\$1,316.38	N/A
Alabama	\$1,071.65	41	\$401.25	9	\$432.26	49
Alaska	\$1,920.51	11	\$314.59	14	\$1,446.40	12
Arizona	\$1,459.62	29	\$420.53	5	\$912.06	36
Arkansas	\$659.78	49	\$319.45	12	\$274.41	50
California	\$1,895.12	12	\$251.66	17	\$1,393.46	15
Colorado	\$2,067.55	6	\$608.56	2	\$1,266.00	18
Connecticut	\$2,441.46	4	\$0.00	35	\$2,386.30	2
Delaware	\$903.54	45	\$0.00	35	\$699.58	42
Florida	\$2,051.74	8	\$73.01	28	\$1,655.47	9
Georgia	\$1,632.35	23	\$416.86	7	\$1,063.35	29
Hawaii	\$1,244.65	33	\$0.00	35	\$981.54	32
Idaho	\$858.97	46	\$0.08	34	\$787.43	39
Illinois	\$2,030.07	9	\$107.51	27	\$1,661.72	8
Indiana	\$1,235.12	34	\$0.00	35	\$1,091.66	27
Iowa	\$1,560.79	26	\$198.19	21	\$1,248.64	19
Kansas	\$1,699.67	20	\$286.35	16	\$1,300.02	17
Kentucky	\$963.38	44	\$0.00	35	\$534.84	48
Louisiana	\$1,587.39	25	\$833.70	1	\$637.83	44
Maine	\$1,629.88	24	\$0.00	35	\$1,609.29	10
Maryland	\$2,118.66	5	\$0.00	35	\$1,061.43	30
Massachusetts	\$1,860.01	13	\$0.00	35	\$1,794.23	7
Michigan	\$1,280.31	32	\$0.00	35	\$1,180.24	21
Minnesota	\$1,233.43	35	\$22.67	32	\$1,140.83	25
Mississippi	\$835.78	48	\$0.00	35	\$769.74	40
Missouri	\$1,507.21	27	\$309.17	15	\$922.39	35
Montana	\$1,034.33	43	\$0.00	35	\$997.37	31
Nebraska	\$1,852.77	14	\$192.89	22	\$1,402.91	14
Nevada	\$1,741.66	19	\$115.12	26	\$1,177.54	23
New Hampshire	\$2,058.40	7	\$0.00	35	\$2,026.44	3
New Jersey	\$2,683.45	2	\$0.00	35	\$2,629.06	1
New Mexico	\$1,067.23	42	\$414.57	8	\$541.68	47
New York	\$3,754.22	1	\$604.34	3	\$2,011.49	4
North Carolina	\$1,150.34	39	\$215.80	20	\$868.32	37
North Dakota	\$1,350.59	31	\$144.29	23	\$1,156.56	24
Ohio	\$1,782.15	16	\$143.93	24	\$1,178.10	22
Oklahoma	\$1,102.87	40	\$419.59	6	\$584.85	46
Oregon	\$1,407.15	30	\$0.00	35	\$1,134.67	26
Pennsylvania	\$1,755.71	17	\$25.32	31	\$1,236.00	20
Rhode Island	\$2,002.29	10	\$0.00	35	\$1,955.03	5
South Carolina	\$1,171.58	38	\$27.76	30	\$969.53	33
South Dakota	\$1,478.65	28	\$339.85	11	\$1,077.37	28
Tennessee	\$1,208.71	37	\$317.69	13	\$756.48	41
Texas	\$1,749.61	18	\$226.84	19	\$1,407.01	13
Utah	\$1,224.64	36	\$243.54	18	\$832.66	38
Vermont	\$630.88	50	\$8.80	33	\$591.52	45
Virginia	\$1,852.18	15	\$139.84	25	\$1,366.22	16
Washington	\$1,644.20	22	\$369.41	10	\$938.51	34
West Virginia	\$853.67	47	\$0.00	35	\$680.75	43
Wisconsin	\$1,657.33	21	\$53.50	29	\$1,554.03	11
Wyoming	\$2,462.57	3	\$449.16	4	\$1,874.47	6
	Total Local Taxes		Local Sales Taxes		Local Property Taxes	
High	\$3,754.22	New York	\$833.70	Louisiana	\$2,629.06	New Jersey
Low	\$630.88	Vermont	\$0.00	15 States	\$274.41	Arkansas

State tax and population data are from the U.S. Census Bureau.

State personal income data are from the Bureau of Economic Analysis.

Calculations of state averages and rankings are calculated by Colorado Legislative Council Staff.